

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Helen Racanelli ,

Chapter 11 Sub V

Case No. 16-22617 (RDD)

Debtor.  
-----X

**AFFIDAVIT OF DEBTOR PURSUANT TO 11 USC §1116(1)(B)**

STATE OF NEW YORK     )  
                                      ) ss.:  
COUNTY OF NEW YORK    )

I, Helen Racanelli, hereby affirm and state:

1. I am the above-named debtor, Helen Racanelli, and I am over the age of 18 years and believe in the obligation of an oath.
2. I own an investment property located at 18 Mountainview Avenue, Ardsley, New York 10502 (hereinafter the "Mountainview property").
3. Prior to my case converting to Chapter 11 Subchapter V, I did not maintain a balance sheet, statement of operations, cash flow statement regarding my rental property business which consisted of the Mountainview property, which typically has only 1 tenant.
4. I did file a 2019 tax return, attached hereto.
5. I understand it is my obligation as part of my bankruptcy case to file all monthly operating report in a timely fashion.

July 28, 2021

Respectfully submitted,  
/s/ Helen Racanelli  
Helen Racanelli  
Chapter 11 Subchapter V Debtor

Affirmed before me this  
28 day of July, 2021  
/s/Linda M. Tirelli  
Linda M. Tirelli  
Notary Public, State of New York  
Registration No. 01TI6350197  
Qualified in Rockland County  
Commission Expires November 7, 2024

Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

- ERO must obtain and retain completed Form 8879.  
► Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

**2019**

Submission Identification Number (SID) ►

Taxpayer's name

**HELEN RACANELLI**

Spouse's name

Social security number

Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31, 2019 (Whole dollars only)**

1	Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35).....	1	70,430.
2	Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61).....	2	6,168.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a).....	3	5,976.
4	Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a).....	4	
5	Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75).....	5	192.

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize RIFKIN & COMPANY, LLP to enter or generate my PIN 37813 as my  
ERO firm name  
signature on my tax year 2019 electronically filed income tax return.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☐ I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my  
ERO firm name  
signature on my tax year 2019 electronically filed income tax return.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

**Practitioner PIN Method Returns Only – continue below****Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

13474610120

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►

Date ►

**ERO Must Retain This Form – See Instructions  
Don't Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (2019)

Form **1040** Department of the Treasury — Internal Revenue Service (99) **2019** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

**Filing Status** ☐ Single ☐ Married filing jointly ☒ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. **ANTHONY RACANELLI**

Your first name and middle initial **HELEN RACANELLI** Last name **RACANELLI** Your social security number **123-45-6789**

If joint return, spouse's first name and middle initial **ANTHONY RACANELLI** Last name **RACANELLI** Spouse's social security number **987-65-4321**

Home address (number and street). If you have a P.O. box, see instructions. **16 RIVERSIDE PLACE** Apt. no. **1**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **DOBBS FERRY, NY 10522-1605**

Foreign country name **USA** Foreign province/state/county **NY** Foreign postal code **10522**

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

If more than four dependents, see instructions and ☒ here

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1955 ☐ Are blind Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

**Dependents (see instructions):**

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see instructions):	Child tax credit	Credit for other dependents
<b>DAUGHTER</b>						
<b>DAUGHTER</b>						

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	70,582.
2a	Tax-exempt interest	2a	
2b	Taxable int. Att. Sch. B if reqd.	2b	
3a	Qualified dividends	3a	
3b	Ordinary div. Att. Sch. B if reqd.	3b	
4a	IRA distributions	4a	
4b	Taxable amount	4b	
c	Pensions and annuities	4c	52,523.
d	Taxable amount	4d	98.
5a	Social security benefits	5a	
5b	Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here.	6	
7a	Other income from Schedule 1, line 9	7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	70,680.
8a	Adjustments to income from Schedule 1, line 22	8a	250.
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	70,430.
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200.
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10	11a	12,200.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	58,230.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)

Form 1040 (2019) HELEN RACANELLI

-2778

Page 2

12a Tax (see inst.) Check if any from Form(s): 1 ☐ 88142 ☐ 49723 ☐

12a 8,668.

b Add Schedule 2, line 3, and line 12a and enter the total 12b 8,668.

13a Child tax credit or credit for other dependents 13a 2,500.

b Add Schedule 3, line 7, and line 13a and enter the total 13b 2,500.

14 Subtract line 13b from line 12b. If zero or less, enter -0- 14 6,168.

15 Other taxes, including self-employment tax, from Schedule 2, line 10 15

16 Add lines 14 and 15. This is your total tax 16 6,168.

17 Federal income tax withheld from Forms W-2 and 1099 17 5,976.

18 Other payments and refundable credits:

a Earned income credit (EIC) 18a

b Additional child tax credit. Attach Schedule 8812. 18b

c American opportunity credit from Form 8863, line 8. 18c

d Schedule 3, line 14. 18d

e Add lines 18a through 18d. These are your total other payments and refundable credits 18e

19 Add lines 17 and 18e. These are your total payments 19 5,976.

Refund 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid. 20

21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here. ☐ 21ab Routing number. c Type: ☐ Checking ☐ Savings

d Account number.

22 Amount of line 20 you want applied to your 2020 estimated tax 22

Amount You Owe 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions. 23 192.

24 Estimated tax penalty (see instructions) 24

Third Party Designee Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ Yes. Complete below.☒ No

Designee's name Phone no. Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation

EDUCATOR

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (914) 263-3682 Email address

Preparer's name Preparer's signature Date PTIN

MITCHELL GUSLER, CPA P00073790

Check if: ☒ 3rd Party Designee

Firm's name RIFKIN &amp; COMPANY, LLP Phone no. (845) 623-3884

Firm's address 445 ROUTE 304 BARDONIA, NY 10954-1614

Firm's EIN 13-4042845

Go to www.irs.gov/Form1040 for instructions and the latest information. Form 1040 (2019)

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040 or 1040-SR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. 01

Name(s) shown on Form 1040 or 1040-SR

HELEN RACANELLI

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? .....

☐ Yes ☒ No

**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes.....	1	
2a	Alimony received.....	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C.....	3	
4	Other gains or (losses). Attach Form 4797.....	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	5	
6	Farm income or (loss). Attach Schedule F.....	6	
7	Unemployment compensation.....	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a.....	9	0.

**Part II Adjustments to Income**

10	Educator expenses.....	10	250.
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	11	
12	Health savings account deduction. Attach Form 8889.....	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903.....	13	
14	Deductible part of self-employment tax. Attach Schedule SE.....	14	
15	Self-employed SEP, SIMPLE, and qualified plans.....	15	
16	Self-employed health insurance deduction.....	16	
17	Penalty on early withdrawal of savings.....	17	
18a	Alimony paid.....	18a	
b	Recipient's SSN..... ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction.....	19	
20	Student loan interest deduction.....	20	
21	Tuition and fees. Attach Form 8917.....	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 8a.....	22	250.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

Department of the Treasury  
Internal Revenue Service (99)► Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
► Attach to your tax return.**2019**Attachment  
Sequence No. **51**

Name(s) shown on return

HELEN RACANELLI

Identifying number

**Part I** Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2019 (see instructions).....	1	
2	Disallowed investment interest expense from 2018 Form 4952, line 7.....	2	2,355.
3	<b>Total investment interest expense.</b> Add lines 1 and 2.....	3	2,355.

**Part II** Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	
4b	Qualified dividends included on line 4a.....	4b	
4c	Subtract line 4b from line 4a.....	4c	
4d	Net gain from the disposition of property held for investment.....	4d	
4e	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment. See instructions.....	4e	
4f	Subtract line 4e from line 4d.....	4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.....	4g	
4h	Investment income. Add lines 4c, 4f, and 4g.....	4h	0.
5	Investment expenses (see instructions).....	5	
6	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....	6	0.

**Part III** Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2020. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	2,355.
8	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or line 6. See instructions.....	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2019)

Form **8867**Department of the Treasury  
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*

► To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
► Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

**2019**Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

HELEN RACANELLI

Enter preparer's name and PTIN

MITCHELL GUSLER, CPA P00073790

Taxpayer identification number

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I—V for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s) .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? .....	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) .....	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents, if any, that you relied on.			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (2019)



Department of Taxation and Finance

# New York State E-File Signature Authorization for Tax Year 2019

For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210

NYIA6101L 10/22/19

Electronic return originator (ERO): Do not mail this form to the Tax Department. Keep it for your records.

Taxpayer's name <b>HELEN RACANELLI</b>	Spouse's name (jointly filed return only)
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**Purpose**

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

**General Instructions**

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return, IT-201-X, Amended Resident Income Tax Return, IT-203, Nonresident and Part-Year Resident Income Tax Return, IT-203-X, Amended Nonresident and Part-Year Resident Income Tax Return, IT-214, Claim for Real Property Tax Credit, NYC-208, Claim for New York City Enhanced Real Property Tax Credit, or NYC-210, Claim for New York City School Tax Credit.*

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2019 Form IT-370 and Tax Year 2020 Form IT-2105*.

**Part A – Tax return information**

1 Federal adjusted gross income (from applicable line) .....	1. 70,430.
2 Refund .....	2. 291.
3 Amount you owe .....	3.
4 Financial institution routing number .....	4.
5 Financial institution account number .....	5.
6 Account type: <input checked="" type="checkbox"/> Personal checking <input type="checkbox"/> Personal savings <input type="checkbox"/> Business checking <input type="checkbox"/> Business savings	

**Part B – Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, NYC-208, and NYC-210**

Under penalty of perjury, I declare that I have examined the information on my 2019 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2019 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will

serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2019 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Taxpayer's signature 	Date
Spouse's signature (jointly filed return only)	Date

**Part C – Declaration of electronic return originator (ERO) and paid preparer**

Under penalty of perjury, I declare that the information contained in this 2019 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2019 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2019 New York State electronic return is identical to that contained in the paper copy of

the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2019 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

**Do not mail Form TR-579-IT to the Tax Department:**

ERO's must keep this form for three years and present it to the Tax Department upon request.

ERO's signature	Print name	Date
Paid preparer's signature	Print name <b>MITCHELL GUSLER, CPA</b>	Date





Department of Taxation and Finance

NYIA1312L 11/11/19

## Resident Income Tax Return

IT-201

New York State • New York City • Yonkers • MCTMT

For the full year January 1, 2019, through December 31, 2019, or fiscal year beginning... 19

For help completing your return, see the instructions, Form IT-201-I.

and ending...

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your Social Security number
HELEN		RACANELLI	0	
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
Mailing address (see instructions, page 14) (number and street or PO box)			Apartment number	New York State county of residence
16 RIVERSIDE PLACE				WESTCHESTER
City, village, or post office		State	ZIP code	Country (if not United States)
DOBBS FERRY		NY	105221605	
Taxpayer's permanent home address (see instructions, page 14) (number and street or rural route)			Apartment number	School district name
				DOBBS FERRY
				School district code number
				147
City, village, or post office		State	ZIP code	Taxpayer's date of death (mmddyyyy)
		NY		
		Decedent information	Spouse's date of death (mmddyyyy)	

- A Filing status (mark an X in one box):
- 1 ☐ Single
- 2 ☐ Married filing joint return (enter spouse's Social Security number above)
- 3 ☒ Married filing separate return (enter spouse's Social Security number above)
- 4 ☐ Head of household (with qualifying person)
- 5 ☐ Qualifying widow(er)

B Did you itemize your deductions on your 2019 federal income tax return? Yes ☐ No ☒

C Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒

D1 Did you have a financial account located in a foreign country? (see page 15) Yes ☐ No ☒

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax relief credit? (see page 15) Yes ☐ No ☐

(2) Enter the amount . . . . . 00

D3 Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2019 federal return? (see page 15) Yes ☐ No ☒

E (1) Did you or your spouse maintain living quarters in NYC during 2019? (see page 15) Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2019 (any part of a day spent in NYC is considered a day) . . . . .

F NYC residents and NYC part-year residents only (see page 15):

(1) Number of months you lived in NYC in 2019 . . . . .

(2) Number of months your spouse lived in NYC in 2019.. . . .

G Enter your 2-character special condition code(s) if applicable (see page 15) . . . . .

H Dependent information (see page 16)

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)
		RACANELLI	DAUGHTER		
		RACANELLI	DAUGHTER		

If more than 7 dependents, mark an X in the box. ☐

201001191032



For office use only

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Page 2 of 4 IT-201 (2019)

Your Social Security number

NYIA1312L 11/11/19

HELEN RACANELLI

**Federal income and adjustments** (see page 16)

Whole dollars only

1	Wages, salaries, tips, etc.	1	70582.00
2	Taxable interest income	2	.00
3	Ordinary dividends	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box.	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box.	10	98.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	.00
12	Rental real estate included in line 11	12	.00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits (also enter on line 27)	15	.00
16	Other income (see page 16) Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	70680.00
18	Total federal adjustments to income (see page 16) Identify: SEE STATEMENT 1	18	250.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	70430.00

**New York additions** (see page 17)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 17)	21	3485.00
22	New York's 529 college savings program distributions (see page 17)	22	.00
23	Other (Form IT-225, line 9)	23	.00
24	Add lines 19 through 23	24	73915.00

**New York subtractions** (see page 18)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government (see page 18)	26	98.00
27	Taxable amount of Social Security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion (see page 19)	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	98.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	73817.00

**Standard deduction or itemized deduction** (see page 21)

34	Enter your standard deduction (table on page 21) or your itemized deduction (from Form IT-196) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34	8000.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	65817.00
36	Dependent exemptions (enter the number of dependents listed in item H, see page 21)	36	2000.00
37	Taxable income (subtract line 36 from line 35)	37	63817.00

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201002191032



Name(s) as shown on page 1  
HELEN RACANELLI

Your Social Security number  
[REDACTED]

IT-201 (2019) Page 3 of 4  
NYIA1334L 11/11/19

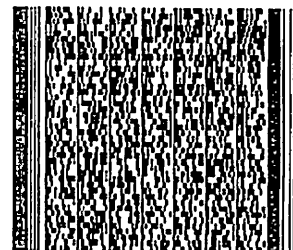
**Tax computation, credits, and other taxes**

38	Taxable income (from line 37 on page 2)	38	63817.00
39	NYS tax on line 38 amount (see page 22)	39	3677.00
40	NYS household credit (page 22, table 1, 2, or 3)	40	.00
41	Resident credit (see page 23)	41	.00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	.00
43	Add lines 40, 41, and 42	43	.00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	3677.00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45	.00
46	Total New York State taxes (add lines 44 and 45)	46	3677.00

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

47	NYC taxable income (see instructions)	47	.00
47a	NYC resident tax on line 47 amount (see page 23)	47a	.00
48	NYC household credit (page 23)	48	.00
49	Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	49	.00
50	Part-year NYC resident tax (Form IT-360.1)	50	.00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51	.00
52	Add lines 49, 50, and 51	52	.00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	.00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	.00
54a	MCTMT net earnings base	54a	.00
54b	MCTMT	54b	.00
55	Yonkers resident income tax surcharge (see page 26)	55	.00
56	Yonkers nonresident earnings tax (Form Y-203)	56	.00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	.00

See instructions on pages 23 through 26 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



59	Sales or use tax (see page 27; do not leave line 59 blank)	59	0.00
60	Voluntary contributions (Form IT-227, Part 2, line 1)	60	.00
61	Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	3677.00

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201003191032



Page 4 of 4 IT-201 (2019)

Your Social Security number

NYIA1334L 11/11/19

62 Enter amount from line 61..... 62 3677.00

**Payments and refundable credits** (see pages 28 through 31)

63 Empire State child credit .....	63	66.00
64 NYS/NYC child and dependent care credit .....	64	.00
65 NYS earned income credit (EIC) .....	65	.00
66 NYS noncustodial parent EIC .....	66	.00
67 Real property tax credit .....	67	.00
68 College tuition credit .....	68	.00
69 NYC school tax credit (fixed amount) (also complete F on page 1) .....	69	.00
69a NYC school tax credit (rate reduction amount) .....	69a	.00
70 NYC earned income credit .....	70	.00
70a NYC enhanced real property tax credit .....	70a	.00
71 Other refundable credits (Form IT-201-ATT, line 18) .....	71	.00
72 Total New York State tax withheld .....	72	3902.00
73 Total New York City tax withheld .....	73	.00
74 Total Yonkers tax withheld .....	74	.00
75 Total estimated tax payments and amount paid with Form IT-370 .....	75	.00

76 Total payments (add lines 63 through 75)..... 76 3968.00

**Your refund, amount you owe, and account information** (see pages 32 through 34)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76; see page 32) .....	77	291.00
78 Amount of line 77 available for refund (subtract line 79 from line 77) .....	78	291.00
78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195) .....	78a	.00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78) .....	78b	291.00

Mark one refund choice: ☒ direct deposit to checking or savings account (fill in line 83) - or - ☐ paper check

79 Amount of line 77 that you want applied to your 2020 estimated tax (see instructions)..... 79 .00

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return..... 80 .0081 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 33) ..... 81 | .00 |82 Other penalties and interest (see page 33) ..... 82 | .00 |

83 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)..... ☐83a Account type: ☒ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings83b Routing number  83c Account number 84 Electronic funds withdrawal (see page 34)..... Date  Amount  .00

Third-party designee? (see instr.)	Print designee's name	Designee's phone number	Personal identification number (PIN)
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	MITCHELL GUSLER, CPA		
Email: MGUSLER@RIFKINCPA.COM		10120	

Preparer's signature	Preparer's printed name	NYTPRIN excl. code
	MITCHELL GUSLER, CPA	0 3
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
RIFKIN & COMPANY, LLP	P00073790	
Address	Employer identification number	
445 ROUTE 304	134042845	
BARDONIA, NY 10954-1614	Date	
Email: MGUSLER@RIFKINCPA.COM		

Taxpayer(s) must sign here
Your signature
Your occupation
EDUCATOR
Spouse's signature and occupation (if joint return)
Date
1203-3682
Email:

201004191032

See instructions for where to mail your return.



If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13).

Do not send federal Form W-2 with your return.

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM



Department of Taxation and Finance

NYIA6601L 9/20/19

## Summary of W-2 Statements

IT-2

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

## W-2 Record 1

Box a Employee's Social Security number for this W-2 Record

8

Box b Employer's identification number (EIN)

136400434

## Box c Employer's information

Employer's name

CITY OF NEW YORK

Employer's address (number and street)

1 CENTRE STREET, RM 200N

City

NEW YORK

State

NY

ZIP code

10007

Country (if not United States)

Box 1 Wages, tips, other compensation

822.00

Box 8 Allocated tips

.00

Box 10 Dependent care benefits

.00

Box 11 Nonqualified plans

.00

Box 12a Amount

.00

Code

| |

Box 12b Amount

.00

Code

| |

Box 12c Amount

.00

Code

| |

Box 12d Amount

.00

Code

| |

Box 14a Amount

.00

Description

Box 14b Amount

.00

Description

Box 14c Amount

.00

Description

Box 14d Amount

.00

Description

Box 13 Statutory employee

☐

Retirement plan

☒

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a NY State

N|Y

Box 16a NYS wages, tips, etc.

822.00

Box 17a NYS income tax withheld

17.00

Other state information:

Box 15b other state

| |

Box 16b Other state wages, tips, etc.

.00

Box 17b Other state income tax withheld

.00

NYC and Yonkers

information (see instr.):

Locality a

Locality b

Box 18 Local wages, tips, etc.

.00

.00

Box 19 Local income tax withheld

.00

.00

Box 20 Locality name

Locality a

Locality b

Do not detach.

## W-2 Record 2

Box a Employee's Social Security number for this W-2 Record

136007140

Box b Employer's identification number (EIN)

136007140

## Box c Employer's information

Employer's name

MOUNT VERNON CITY SCHOOL DISTRICT

Employer's address (number and street)

165 COLUMBUS AVENUE

City

MOUNT VERNON

State

NY

ZIP code

10553

Country (if not United States)

Box 1 Wages, tips, other compensation

69760.00

Box 8 Allocated tips

.00

Box 10 Dependent care benefits

.00

Box 11 Nonqualified plans

.00

Box 12a Amount

51858.00

Code

D|D

Box 12b Amount

900.00

Code

E|

Box 12c Amount

.00

Code

| |

Box 12d Amount

.00

Code

| |

Box 14a Amount

3485.00

Description

414HSUB

Box 14b Amount

3984.00

Description

FLEX MED

Box 14c Amount

803.00

Description

DUES

Box 14d Amount

.00

Description

Box 13 Statutory employee

☐

Retirement plan

☒

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a NY State

N|Y

Box 16a NYS wages, tips, etc.

69760.00

Box 17a NYS income tax withheld

3885.00

Other state information:

Box 15b other state

| |

Box 16b Other state wages, tips, etc.

.00

Box 17b Other state income tax withheld

.00

NYC and Yonkers

information (see instr.):

Locality a

Locality b

Box 18 Local wages, tips, etc.

.00

.00

Box 19 Local income tax withheld

.00

.00

Box 20 Locality name

Locality a

Locality b

NO HANDWRITTEN ENTRIES ON THIS FORM

102001191032





Department of Taxation and Finance

NYIA6801L 11/20/19

**Claim for Empire State Child Credit****IT-213**

Tax Law – Section 606(c-1)

Submit this form with Form IT-201 or IT-203.

**Step 1 – Enter identifying information**

Your name as shown on return	Your Social Security number (SSN)
HELEN RACANELLI	
Spouse's name	Spouse's SSN
ANTHONY RACANELLI	

**Step 2 – Determine eligibility**

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for all of 2019? **1** Yes ☒ No ☐  
If you marked an X in the **No** box, stop; you do not qualify for this credit.
- 2 Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents in 2019? **2** Yes ☒ No ☐
- 3 Is your federal adjusted gross income (see instructions)  
– \$110,000 or less and your filing status is 2 married filing joint return;  
– \$75,000 or less and your filing status is 1 single, 4 head of household, or 5 qualifying widow(er); or  
– \$55,000 or less and your filing status is 3 married filing separate return? **3** Yes ☐ No ☒  
If you marked an X in the **No** box at both lines 2 and 3, stop; you do not qualify for this credit.
- 4 Enter the number of children who qualify for the federal child tax credit, additional child tax credit, or credit for other dependents (see instructions) **4** **1**
- 5 Enter the number of children from line 4 that were at least four but less than 17 years of age on December 31, 2019 **5** **1**  
If you entered 0 on line 5, stop; you do not qualify for this credit.

**Step 3 – Enter child information**

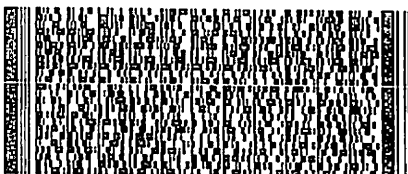
List below the name, SSN or individual taxpayer identification number (ITIN), and date of birth for each child included on line 4.

First name	MI	Last name	Suffix	SSN or ITIN	Date of birth (mmddyyyy)
		RACANELLI			

Use Form IT-213-ATT if you have additional children to report (see instructions).

NO HANDWRITTEN ENTRIES ON THIS FORM

213001191032





IT-213 (2019) Page 2 NYIA6801L 11/20/19

HELEN RACANELLI

**Step 4 – Compute credit**

If you answered **Yes** to question 2, you must complete Worksheet A or B and Worksheet C in the instructions before you continue with line 6.

If you answered **No** to question 2, skip lines 6 through 12, and enter 0 on line 13; continue with line 14.

Whole dollars only

6 Enter the amount from Worksheet A, line 10 or Worksheet B, line 13 (see instructions) ..... 6 200 00

7 Enter your additional child tax credit amount from Worksheet C (see instructions) ..... 7 00

8 Add lines 6 and 7 ..... 8 200 00

If the amount on line 8 is zero, skip lines 9 through 12, and enter 0 on line 13; continue with line 14.

If the amount on line 8 is more than zero, continue with line 9.

9 Enter the number of children from line 4 ..... 9 1

10 Divide line 8 by line 9 ..... 10 200 00

11 Enter the number of children from line 5 ..... 11 1

12 Multiply line 10 by line 11 ..... 12 200 00

13 Multiply line 12 by 33% (.33) ..... 13 66 00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.

All others continue with line 14.

14 Enter the number of children from line 5 ..... 14

15 Multiply line 14 by 100 ..... 15 00

16 Empire State child credit (enter the amount from line 13 or line 15, whichever is greater) ..... 16 66 00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

**Step 5 – Spouses required to file separate New York State returns (see instructions)**

17 Enter the full-year resident spouse's share of the line 16 amount; do not leave line 17 blank ..... 17 00  
Enter here and on Form IT-201, line 63.

18 Enter the part-year resident or nonresident spouse's share of the line 16 amount;  
do not leave line 18 blank ..... 18 00  
Enter the line 18 amount and code 213 on Form IT-203-ATT, line 12.

NO HANDWRITTEN ENTRIES ON THIS FORM

213002191032



2019

NEW YORK STATEMENTS

PAGE 1

HELEN RACANELLI

STATEMENT 1  
FORM IT-201, LINE 18  
ADJUSTMENTS TO INCOME

EDUCATOR EXPENSES.....	\$	250.
TOTAL	\$	<u>250.</u>